

**Elementary and
Secondary School
Emergency
Relief Fund
Financial Coding
Handbook**

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Categories of ESSER Funds Use

- I. Adult Education and Family Literacy Act
- II. Elementary and Secondary Education Act (ESEA)
- III. Individuals with Disabilities Education Act (IDEA)
- IV. Perkins (CTE)
- V. McKinney-Vento Homeless Assistance Act
- VI. Coordination of COVID-19 preparedness and response efforts.
 - a. Planning costs
 - b. Security cameras for entry into buildings
 - c. Phone systems & other upgrades for remote work
- VII. Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.
 - a. Additional staff to meet the lower student to staff ratios, along with any instructional material (supplies & instructional books)
- VIII. Activities to address the unique needs of underserved or disadvantaged students.
- IX. Training and PD for staff on sanitation and minimizing the spread of infectious diseases as well as purchasing of supplies for sanitization and cleaning of facilities.
 - a. Facilities maintenance costs for cleaning
- X. Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide tech for online learning to all students, etc.
- XI. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
- XII. Providing mental health services and supports.
- XIII. Planning and implementing activities related to summer learning and supplemental afterschool programs.
- XIV. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies

- a. Classroom furniture to meet CDC recommendations
- b. Instructional leased space
- c. Additional transportation costs
- d. Additional food service costs

Regular Instruction

Program code 1100 – Elementary Programs

Category	Function	Object	Cost Center	Description
VII	1000	1010	School Level	Teacher salary
VII	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
VII	1000	2310	School Level	Teacher retirement
VII	1000	2510	School Level	Teacher tuition
VII	1000	1020	School Level	Ed Tech salary
VII	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
VII	1000	2320	School Level	Ed Tech retirement
VII	1000	2520	School Level	Ed Tech tuition
II	1000	1210	School Level	Tutor salary
II	1000	2030	School Level	Tutor payroll benefits
II	1000	2330	School Level	Tutor retirement
II	1000	1230	School Level	Substitute salary
II	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
II	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
	1000	1510	School Level	Department Head Stipend
	1000	1560	School Level	Teacher Leader Stipend
	1000	2000	School Level	Stipend payroll withholding/benefits
	1000	3000	School Level	Purchased Professional Services
II	1000	3300	School Level	Employee Training and Development
	1000	4000	School Level	Purchased Property Services
XI	1000	4320	School Level	Technology Related Repairs and Maintenance
XI	1000	4330	School Level	Software Related Repairs and Maintenance
XI	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
	1000	5000	School Level	Other Purchased Services
XI	1000	5340	School Level	Classroom ebooks
XI	1000	5350	School Level	Classroom internet subscriptions
	1000	5610	950/990	Tuition paid to other school administrative units
	1000	5630	950/990	Tuition paid to private schools
	1000	5690	950/990	Tuition/assessment paid to regional programs
II	1000	5800	School Level	Employee travel, excluding Professional Development
	1000	6000	School Level	Other Supplies (not delineated below)
VII	1000	6100	School Level	Instructional Supplies
VII	1000	6400	School Level	Books
XI	1000	6500	School Level	Technology Related Supplies
	1000	7000	School Level	Property (fixed asset)
	1000	7001	School Level	Property (supply asset)
XI	1000	7340	School Level	Technology related hardware (fixed asset)
XI	1000	7341	School Level	Technology related hardware (supply asset)
XI	1000	7350	School Level	Technology related software (fixed asset)

Program code 1120 – K-2 Programs

Category	Function	Object	Cost Center	Description
II	1000	1010	School Level	Teacher salary
II	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
II	1000	2310	School Level	Teacher retirement
II	1000	2510	School Level	Teacher tuition
II	1000	1020	School Level	Ed Tech salary
II	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
II	1000	2320	School Level	Ed Tech retirement
II	1000	2520	School Level	Ed Tech tuition
II	1000	1210	School Level	Tutor salary
II	1000	2030	School Level	Tutor payroll benefits
II	1000	2330	School Level	Tutor retirement
II	1000	1230	School Level	Substitute salary
II	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
II	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
	1000	1510	School Level	Department Head Stipend
	1000	1560	School Level	Teacher Leader Stipend
	1000	2000	School Level	Stipend payroll withholding/benefits
	1000	3000	School Level	Purchased Professional Services
II	1000	3300	School Level	Employee Training and Development
	1000	4000	School Level	Purchased Property Services
XI	1000	4320	School Level	Technology Related Repairs and Maintenance
XI	1000	4330	School Level	Software Related Repairs and Maintenance
XI	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
	1000	5000	School Level	Other Purchased Services
XI	1000	5340	School Level	Classroom ebooks
XI	1000	5350	School Level	Classroom internet subscriptions
II	1000	5800	School Level	Employee travel, excluding Professional Development
	1000	6000	School Level	Other Supplies (not delineated below)
	1000	6100	School Level	Instructional Supplies
	1000	6400	School Level	Books
XI	1000	6500	School Level	Technology Related Supplies
	1000	7000	School Level	Property (fixed asset)
	1000	7001	School Level	Property (supply asset)
XI	1000	7340	School Level	Technology related hardware (fixed asset)
XI	1000	7341	School Level	Technology related hardware (supply asset)
XI	1000	7350	School Level	Technology related software (fixed asset)

Program code 1121 – Pre-K Programs

Category	Function	Object	Cost Center	Description
II	1000	1010	School Level	Teacher salary
II	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
II	1000	2310	School Level	Teacher retirement
II	1000	2510	School Level	Teacher tuition
II	1000	1020	School Level	Ed Tech salary
II	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
II	1000	2320	School Level	Ed Tech retirement
II	1000	2520	School Level	Ed Tech tuition
II	1000	1210	School Level	Tutor salary
II	1000	2030	School Level	Tutor payroll benefits
II	1000	2330	School Level	Tutor retirement
II	1000	1230	School Level	Substitute salary
II	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
II	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
	1000	1510	School Level	Department Head Stipend
	1000	1560	School Level	Teacher Leader Stipend
	1000	2000	School Level	Stipend payroll withholding/benefits
	1000	3000	School Level	Purchased Professional Services
II	1000	3300	School Level	Employee Training and Development
	1000	4000	School Level	Purchased Property Services
XI	1000	4320	School Level	Technology Related Repairs and Maintenance
XI	1000	4330	School Level	Software Related Repairs and Maintenance
XI	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
	1000	5000	School Level	Other Purchased Services
XI	1000	5340	School Level	Classroom ebooks
XI	1000	5350	School Level	Classroom internet subscriptions
II	1000	5800	School Level	Employee travel, excluding Professional Development
	1000	6000	School Level	Other Supplies (not delineated below)
	1000	6100	School Level	Instructional Supplies
	1000	6400	School Level	Books
XI	1000	6500	School Level	Technology Related Supplies
	1000	7000	School Level	Property (fixed asset)
	1000	7001	School Level	Property (supply asset)
XI	1000	7340	School Level	Technology related hardware (fixed asset)
XI	1000	7341	School Level	Technology related hardware (supply asset)
XI	1000	7350	School Level	Technology related software (fixed asset)

Program code 1200 – Regular Secondary Programs

Category	Function	Object	Cost Center	Description
II	1000	1010	School Level	Teacher salary
II	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
II	1000	2310	School Level	Teacher retirement
II	1000	2510	School Level	Teacher tuition
II	1000	1020	School Level	Ed Tech salary
II	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
II	1000	2320	School Level	Ed Tech retirement
II	1000	2520	School Level	Ed Tech tuition
II	1000	1210	School Level	Tutor salary
II	1000	2030	School Level	Tutor payroll benefits
II	1000	2330	School Level	Tutor retirement
	1000	1230	School Level	Substitute salary
	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
	1000	1510	School Level	Department Head Stipend
	1000	1560	School Level	Teacher Leader Stipend
	1000	2000	School Level	Stipend payroll withholding/benefits
	1000	3000	School Level	Purchased Professional Services
II	1000	3300	School Level	Employee Training and Development
	1000	4000	School Level	Purchased Property Services
XI	1000	4320	School Level	Technology Related Repairs and Maintenance
XI	1000	4330	School Level	Software Related Repairs and Maintenance
XI	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
	1000	5000	School Level	Other Purchased Services
XI	1000	5340	School Level	Classroom ebooks
XI	1000	5350	School Level	Classroom internet subscriptions
	1000	5610	950/990	Tuition paid to other school administrative units
	1000	5630	950/990	Tuition paid to private schools
	1000	5690	950/990	Tuition/assessment paid to regional programs
II	1000	5800	School Level	Employee travel, excluding Professional Development
	1000	6000	School Level	Other Supplies (not delineated below)
	1000	6100	School Level	Instructional Supplies
	1000	6400	School Level	Books
XI	1000	6500	School Level	Technology Related Supplies
	1000	7000	School Level	Property (fixed asset)
	1000	7001	School Level	Property (supply asset)
XI	1000	7340	School Level	Technology related hardware (fixed asset)
XI	1000	7341	School Level	Technology related hardware (supply asset)
XI	1000	7350	School Level	Technology related software (fixed asset)
XI	1000	7351	School Level	Technology related software (supply asset)

Individuals with Disabilities Act (IDEA)

Program code 2100 – Regular Classroom Placement

Program code 2200 – Resource Classroom Placement

Program code 2300 – Self-Contained Class Placement

Program code 2400 – Homebound/Hospital

Program code 2810 – Summer School

Category	Function	Object	Cost Center	Description
III	1000	1010	School Level	Special education teacher salary
III	1000	2010	School Level	Special education teacher payroll withholding/benefits
III	1000	2310	School Level	Special education teacher retirement
III	1000	2510	School Level	Special education teacher tuition
III	1000	1020	School Level	Special education ed tech salary
III	1000	2020	School Level	Special education ed tech payroll withholding/benefits
III	1000	2320	School Level	Special education ed tech retirement
III	1000	2520	School Level	Special education ed tech tuition
III	1000	3000	School Level	Purchased professional services
III	1000	3440	School Level	Employee training and development
III	1000	4000	School Level	Purchased property services
III	1000	4320	School Level	Technology related repairs and maintenance
III	1000	4330	School Level	Software related repairs and maintenance
III	1000	4430	School Level	Rental of technology equipment
III	1000	5000	School Level	Other purchased services
III	1000	5350	School Level	Online software subscription
III	1000	5610	950/990	Tuition paid to local education agency inside of state
III	1000	5620	950/990	Tuition paid to local education agency outside of state
III	1000	5630	950/990	Tuition paid to private school
III	1000	5690	950/990	Tuition paid to other (EUT, CDS, CTE)
III	1000	5800	School Level	Employee travel, excluding professional development
III	1000	5810	School Level	Employee travel for professional development
III	1000	6100	School Level	Classroom supplies
III	1000	6400	School Level	Books
III	1000	6500	School Level	Technology Related Supplies
III	1000	7340	School Level	Technology related hardware (fixed asset)
III	1000	7341	School Level	Technology related hardware (supply asset)
III	1000	7350	School Level	Technology related software (fixed asset)
III	1000	7351	School Level	Technology related software (supply asset)

Program 2800 – Other Special Education Programs

Function 2110 – Social Worker Services

Function 2120 – Student Guidance Services

Function 2130 – Student Health Services

Function 2140 – Student Psychological Services

Function 2150 – Student Speech Pathology and Audiology Services

Function 2160 – Student Occupational Therapy

Function 2170 – Physical Therapy

Function 2180 –Visually Impaired/Vision Services

Function 2190 -Other Support Services

Function 2199 – Early Intervention Services

Category	Object	Cost Center	Description
III	1010	School Level	Special education teacher salary
III	2010	School Level	Special education teacher payroll withholding/benefits
III	2310	School Level	Special education teacher retirement
III	2510	School Level	Special education teacher tuition
III	1020	School Level	Special education ed tech salary
III	2020	School Level	Special education ed tech payroll withholding/benefits
III	2320	School Level	Special education ed tech retirement
III	2520	School Level	Special education ed tech tuition
III	3000	School Level	Purchased professional services
III	3440	School Level	Employee training and development
III	4000	School Level	Purchased property services
III	4320	School Level	Technology related repairs and maintenance
III	4330	School Level	Software related repairs and maintenance
III	4430	School Level	Rental of technology equipment
III	5000	School Level	Other purchased services
III	5350	School Level	Online software subscription
III	5800	School Level	Employee travel, excluding professional development
III	5810	School Level	Employee travel for professional development
III	6100	School Level	Classroom supplies
III	6400	School Level	Books
III	6500	School Level	Technology Related Supplies
III	7340	School Level	Technology related hardware (fixed asset)
III	7341	School Level	Technology related hardware (supply asset)
III	7350	School Level	Technology related software (fixed asset)
III	7351	School Level	Technology related software (supply asset)

Program code 2500 – Special Education Administration

Category	Function	Object	Cost Center	Description
III	2330	1040	900	Director salary
III	2330	2040	900	Director payroll withholding/benefits
III	2330	2340	900	Director retirement
III	2330	2540	900	Director tuition
III	2330	1180	900	Secretary salary
III	2330	2080	900	Secretary payroll withholding/benefits
III	2330	2380	900	Secretary retirement
III	2330	2580	900	Secretary tuition
III	2330	1500	900	Regular Stipend
III	2330	1510	900	Department Head Stipend
III	2330	1560	900	Teacher Leader Stipend
III	2330	2000	900	Stipend payroll withholding/benefits
III	2330	3000	900	Purchased professional services
III	2330	3300	900	Employee training and development
III	2330	3440	900	Special education contracted services
III	2330	3450	900	Special education IEP related legal services
III	2330	4000	900	Purchased property services
III	2330	4320	900	Technology related repairs and maintenance
III	2330	4330	900	Software related repairs and maintenance
III	2330	4430	900	Rental of technology equipment
III	2330	5000	900	Other purchased services
III	2330	5350	900	Online software subscription
III	2330	5800	900	Employee travel, excluding professional development
III	2330	5810	900	Employee travel for professional development
III	2330	6400	900	Books
III	2330	6500	900	Technology Related Supplies
III	2330	7340	900	Technology related hardware (fixed asset)
III	2330	7341	900	Technology related hardware (supply asset)
III	2330	7350	900	Technology related software (fixed asset)
III	2330	7351	900	Technology related software (supply asset)

Career & Technical Education (Perkins)

Program codes 3001-3949 – Instructional Programs

Program code 3950 – Co-curricular

Program code 3960 – Early College

Category	Function	Object	Cost Center	Description
IV	1000	1010	390	Teacher salary
IV	1000	2010	390	Teacher payroll benefits, excluding retirement/tuition
IV	1000	2310	390	Teacher retirement
IV	1000	2510	390	Teacher tuition
IV	1000	1020	390	Ed Tech salary
IV	1000	2020	390	Ed Tech payroll benefits, excluding retirement/tuition
IV	1000	2320	390	Ed Tech retirement
IV	1000	2520	390	Ed Tech tuition
IV	1000	1210	390	Tutor salary
IV	1000	2030	390	Tutor payroll benefits
IV	1000	2330	390	Tutor retirement
IV	1000	1230	390	Substitute salary
IV	1000	2030	390	Substitute benefits, excluding retirement/tuition
IV	1000	2330	390	Substitute retirement
IV	1000	2530	390	Substitute tuition
IV	1000	1500	390	Stipend
IV	1000	1510	390	Department Head Stipend
IV	1000	1560	390	Teacher Leader Stipend
IV	1000	2000	390	Stipend payroll withholding/benefits
IV	1000	3000	390	Purchased Professional Services
IV	1000	3300	390	Employee Training and Development
IV	1000	4000	390	Purchased Property Services
IV	1000	4320	390	Technology Related Repairs and Maintenance
IV	1000	4330	390	Software Related Repairs and Maintenance
IV	1000	4430	390	Rental of Technology Equipment
IV	1000	5000	390	Other Purchased Services
IV	1000	5800	390	Employee Travel, excluding Professional Development
IV	1000	5810	390	Employee Travel for Professional Development
IV	1000	6000	390	Other Supplies (not delineated in 6000 range below)
IV	1000	6100	390	Instructional supplies
IV	1000	6150	390	CTE Minor Capital Equipment
IV	1000	6190	390	Safety supplies
IV	1000	6400	390	Books
IV	1000	6500	390	Technology Related Supplies
IV	1000	7000	390	Property (fixed asset)
IV	1000	7001	390	Property (supply asset)
IV	1000	7300	390	Instructional Equipment (fixed asset)
IV	1000	7301	390	Instructional Equipment (supply asset)
IV	1000	7340	390	Technology related hardware (fixed asset)
IV	1000	7341	390	Technology related hardware (supply asset)
IV	1000	7350	390	Technology related software (fixed asset)
IV	1000	7350	390	Technology related software (supply asset)

Program code 3000

Function code 2120 – Guidance Services

Function code 2130 – Health Services

Function code 2190 – Other Student Services

Category	Object	Cost Center	Description
IV	1040	School Level	Director salary
IV	2040	School Level	Director payroll benefits, excluding retirement/tuition
IV	2340	School Level	Director retirement
IV	2540	School Level	Director tuition reimbursement
IV	1010	School Level	Professional salary
IV	2010	School Level	Professional payroll benefits, excluding retirement/tuition
IV	2310	School Level	Professional retirement
IV	2510	School Level	Professional Tuition Reimbursement
IV	1020	School Level	Ed Tech salary
IV	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
IV	2320	School Level	Ed Tech retirement
IV	2520	School Level	Ed Tech tuition
IV	1180	School Level	Secretarial support salary
IV	2080	School Level	Secretarial support payroll benefits, excluding retirement/tuition
IV	2380	School Level	Secretarial support retirement
IV	2580	School Level	Secretarial support tuition reimbursement
IV	1510	School Level	Department Head Stipend
IV	2000	School Level	Stipend payroll withholding/benefits
IV	3000	School Level	Purchased Professional Services
IV	3300	School Level	Employee Training/Development
IV	4000	School Level	Purchased Property Services
IV	4320	School Level	Technology Related Repairs/Maintenance
IV	4330	School Level	Software Related Repairs/Maintenance
IV	4430	School Level	Computer Related Equipment Leases
IV	5000	School Level	Other Purchased Services
IV	5340	School Level	Online book subscription
IV	5350	School Level	Online software subscription
IV	5800	School Level	Employee Travel, excluding Professional Development
IV	5810	School Level	Employee Travel for Professional Development
IV	6000	School Level	Supplies
IV	6400	School Level	Books
IV	6500	School Level	Technology Related Supplies
IV	7000	School Level	Property (fixed asset)
IV	7001	School Level	Property (supply asset)
IV	7340	School Level	Technology Related Hardware (fixed asset)
IV	7341	School Level	Technology Related Hardware (supply asset)
IV	7350	School Level	Technology Related Software (fixed asset)
IV	7351	School Level	Technology Related Software (supply asset)

Function code 2400 – CTE Administration

Category	Object	Cost Center	Description
IV	1040	390	Director salary
IV	2040	390	Director payroll benefits
IV	2340	390	Director retirement
IV	2540	390	Director tuition
IV	1180	390	Secretary salary
IV	2080	390	Secretary payroll benefits
IV	2380	390	Secretary retirement
IV	2580	390	Secretary tuition
IV	3000	390	Purchased professional services
IV	3300	390	Employee Training/Development
IV	4000	390	Purchased property services
IV	4320	390	Technology related repairs and maintenance
IV	4330	390	Software related repairs and maintenance
IV	4430	390	Rental of technology equipment
IV	5000	390	Other purchased services
IV	5350	390	Online software subscription
IV	5800	390	Employee travel, excluding professional development
IV	5810	390	Employee travel for professional development
IV	6500	390	Technology Related Supplies
IV	7340	390	Technology related hardware (fixed asset)
IV	7341	390	Technology related hardware (supply asset)
IV	7350	390	Technology related software (fixed asset)
IV	7351	390	Technology related software (supply asset)

Function code 2600 – Operation Maintenance & Plant

Function code 2610 – Care and Operation of Buildings

Function code 2620 – Maintenance of Buildings

Function code 2660 – Security

Function code 2670 – Safety

Function code 2680 – Capital Enhancement and Improvement

Function code 2690 – Capital Renewal and Renovation

Category	Object	Cost Center	Description
IV	1180	390	Regular salaries
IV	2080	390	Regular benefits
IV	1200	390	Temporary Maintenance Staff salary
IV	2030	390	Temporary Maintenance Staff benefits
IV	3000	390	Purchased Professional/Technical Services
IV	3300	390	Employee training and development
IV	3400	390	Contracted services
IV	4000	390	Purchased Property Services
IV	4300	390	Purchased Repair/Maintenance Services
IV	4410	390	DOE approved classroom lease
IV	4411	390	DOE approved classroom lease purchase
IV	4450	390	Classroom lease - unapproved
IV	4451	390	Classroom lease purchase - unapproved
IV	5000	390	Other Purchased Services
IV	5800	390	Employee travel, excluding Professional Development
IV	5810	390	Employee travel for Professional Development
IV	6000	390	Other Supplies (not delineated in 6000 range below)
IV	6200	390	Energy
IV	6260	390	Maintenance Vehicle Fuel
IV	7000	390	Property (fixed asset)
IV	7001	390	Property (supply asset)
IV	7300	390	Equipment (fixed asset)
IV	7301	390	Equipment (supply asset)
IV	7340	390	Technology Related Hardware (fixed asset)
IV	7341	390	Technology Related Hardware (supply asset)
IV	7350	390	Technology Related Software (fixed asset)
IV	7351	390	Technology Related Software (supply asset)

Non-Regular Instructional Programs

Program code 4100 – English Language Learners

Category	Function	Object	Cost Center	Description
	1000	1010	School Level	Teacher salary
	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
	1000	2310	School Level	Teacher retirement
	1000	2510	School Level	Teacher tuition
	1000	1020	School Level	Ed Tech salary
	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
	1000	2320	School Level	Ed Tech retirement
	1000	2520	School Level	Ed Tech tuition
	1000	1210	School Level	Tutor salary
	1000	2030	School Level	Tutor payroll benefits
	1000	2330	School Level	Tutor retirement
	1000	1230	School Level	Substitute salary
	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
II	1000	3000	School Level	Purchased Professional Services
II	1000	3300	School Level	Employee Training and Development
II	1000	4000	School Level	Purchased Property Services
II	1000	4320	School Level	Technology Related Repairs and Maintenance
II	1000	4330	School Level	Software Related Repairs and Maintenance
II	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
II	1000	5000	School Level	Other Purchased Services
II	1000	5340	School Level	Classroom ebooks
II	1000	5350	School Level	Classroom internet subscriptions
II	1000	5800	School Level	Employee travel, excluding Professional Development
II	1000	6000	School Level	Other Supplies (not delineated below)
II	1000	6100	School Level	Instructional Supplies
II	1000	6400	School Level	Books
II	1000	6500	School Level	Technology Related Supplies
II	1000	7000	School Level	Property (fixed asset)
II	1000	7001	School Level	Property (supply asset)
II	1000	7340	School Level	Technology related hardware (fixed asset)
II	1000	7341	School Level	Technology related hardware (supply asset)

Program code 4200 – Alternative (At Risk) Education Programs

Category	Function	Object	Cost Center	Description
	1000	1010	School Level	Teacher salary
	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
	1000	2310	School Level	Teacher retirement
	1000	2510	School Level	Teacher tuition
	1000	1020	School Level	Ed Tech salary
	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
	1000	2320	School Level	Ed Tech retirement
	1000	2520	School Level	Ed Tech tuition
	1000	1210	School Level	Tutor salary
	1000	2030	School Level	Tutor payroll benefits
	1000	2330	School Level	Tutor retirement
	1000	1230	School Level	Substitute salary
	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
	1000	1510	School Level	Department Head Stipend
	1000	1560	School Level	Teacher Leader Stipend
	1000	2000	School Level	Stipend payroll withholding/benefits
	1000	3000	School Level	Purchased Professional Services
	1000	3300	School Level	Employee Training and Development
	1000	4000	School Level	Purchased Property Services
	1000	4320	School Level	Technology Related Repairs and Maintenance
	1000	4330	School Level	Software Related Repairs and Maintenance
	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
	1000	5000	School Level	Other Purchased Services
	1000	5340	School Level	Classroom ebooks
	1000	5350	School Level	Classroom internet subscriptions
	1000	5800	School Level	Employee travel, excluding Professional Development
	1000	6000	School Level	Other Supplies (not delineated below)
	1000	6100	School Level	Instructional Supplies
	1000	6400	School Level	Books
	1000	6500	School Level	Technology Related Supplies
	1000	7000	School Level	Property (fixed asset)
	1000	7001	School Level	Property (supply asset)
	1000	7340	School Level	Technology related hardware (fixed asset)
	1000	7341	School Level	Technology related hardware (supply asset)

Program code 4300 – Summer School

Category	Function	Object	Cost Center	Description
XIII	1000	1010	School Level	Teacher salary
XIII	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
XIII	1000	2310	School Level	Teacher retirement
XIII	1000	2510	School Level	Teacher tuition
XIII	1000	1020	School Level	Ed Tech salary
XIII	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
XIII	1000	2320	School Level	Ed Tech retirement
XIII	1000	2520	School Level	Ed Tech tuition
XIII	1000	1210	School Level	Tutor salary
XIII	1000	2030	School Level	Tutor payroll benefits
XIII	1000	2330	School Level	Tutor retirement
XIII	1000	1230	School Level	Substitute salary
XIII	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
XIII	1000	2330	School Level	Substitute retirement
XIII	1000	1500	School Level	Regular Stipend
XIII	1000	1510	School Level	Department Head Stipend
XIII	1000	1560	School Level	Teacher Leader Stipend
XIII	1000	2000	School Level	Stipend payroll withholding/benefits
XIII	1000	3000	School Level	Purchased Professional Services
XIII	1000	3300	School Level	Employee Training and Development
XIII	1000	4000	School Level	Purchased Property Services
XIII	1000	4320	School Level	Technology Related Repairs and Maintenance
XIII	1000	4330	School Level	Software Related Repairs and Maintenance
XIII	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
XIII	1000	5000	School Level	Other Purchased Services
XIII	1000	5340	School Level	Classroom ebooks
XIII	1000	5350	School Level	Classroom internet subscriptions
XIII	1000	5800	School Level	Employee travel, excluding Professional Development
XIII	1000	6000	School Level	Other Supplies (not delineated below)
XIII	1000	6100	School Level	Instructional Supplies
XIII	1000	6400	School Level	Books
XIII	1000	6500	School Level	Technology Related Supplies
XIII	1000	7000	School Level	Property (fixed asset)
XIII	1000	7001	School Level	Property (supply asset)
XIII	1000	7340	School Level	Technology related hardware (fixed asset)
XIII	1000	7341	School Level	Technology related hardware (supply asset)

Program code 4400 – Other Instructional Programs

Category	Function	Object	Cost Center	Description
	1000	1010	School Level	Teacher salary
	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
	1000	2310	School Level	Teacher retirement
	1000	2510	School Level	Teacher tuition
	1000	1020	School Level	Ed Tech salary
	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
	1000	2320	School Level	Ed Tech retirement
	1000	2520	School Level	Ed Tech tuition
	1000	1210	School Level	Tutor salary
	1000	2030	School Level	Tutor payroll benefits
	1000	2330	School Level	Tutor retirement
	1000	1230	School Level	Substitute salary
	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
	1000	1510	School Level	Department Head Stipend
	1000	1560	School Level	Teacher Leader Stipend
	1000	2000	School Level	Stipend payroll withholding/benefits
	1000	3000	School Level	Purchased Professional Services
	1000	3300	School Level	Employee Training and Development
	1000	4000	School Level	Purchased Property Services
	1000	4320	School Level	Technology Related Repairs and Maintenance
	1000	4330	School Level	Software Related Repairs and Maintenance
	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
	1000	5000	School Level	Other Purchased Services
	1000	5340	School Level	Classroom ebooks
	1000	5350	School Level	Classroom internet subscriptions
	1000	5800	School Level	Employee travel, excluding Professional Development
	1000	6000	School Level	Other Supplies (not delineated below)
	1000	6100	School Level	Instructional Supplies
	1000	6400	School Level	Books
	1000	6500	School Level	Technology Related Supplies
	1000	7000	School Level	Property (fixed asset)
	1000	7001	School Level	Property (supply asset)
	1000	7340	School Level	Technology related hardware (fixed asset)
	1000	7341	School Level	Technology related hardware (supply asset)

Program code 4600 – Before & After School Instructional Programs

Category	Function	Object	Cost Center	Description
XIII	1000	1010	School Level	Teacher salary
XIII	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
XIII	1000	2310	School Level	Teacher retirement
XIII	1000	2510	School Level	Teacher tuition
XIII	1000	1020	School Level	Ed Tech salary
XIII	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
XIII	1000	2320	School Level	Ed Tech retirement
XIII	1000	2520	School Level	Ed Tech tuition
XIII	1000	1210	School Level	Tutor salary
XIII	1000	2030	School Level	Tutor payroll benefits
XIII	1000	2330	School Level	Tutor retirement
XIII	1000	1230	School Level	Substitute salary
XIII	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
XIII	1000	2330	School Level	Substitute retirement
XIII	1000	1500	School Level	Regular Stipend
XIII	1000	1510	School Level	Department Head Stipend
XIII	1000	1560	School Level	Teacher Leader Stipend
XIII	1000	2000	School Level	Stipend payroll withholding/benefits
XIII	1000	3000	School Level	Purchased Professional Services
XIII	1000	3300	School Level	Employee Training and Development
XIII	1000	4000	School Level	Purchased Property Services
XIII	1000	4320	School Level	Technology Related Repairs and Maintenance
XIII	1000	4330	School Level	Software Related Repairs and Maintenance
XIII	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
XIII	1000	5000	School Level	Other Purchased Services
XIII	1000	5340	School Level	Classroom ebooks
XIII	1000	5350	School Level	Classroom internet subscriptions
XIII	1000	5800	School Level	Employee travel, excluding Professional Development
XIII	1000	6000	School Level	Other Supplies (not delineated below)
XIII	1000	6100	School Level	Instructional Supplies
XIII	1000	6400	School Level	Books
XIII	1000	6500	School Level	Technology Related Supplies
XIII	1000	7000	School Level	Property (fixed asset)
XIII	1000	7001	School Level	Property (supply asset)
XIII	1000	7340	School Level	Technology related hardware (fixed asset)
XIII	1000	7341	School Level	Technology related hardware (supply asset)
XIII	1000	7350	School Level	Technology related software (fixed asset)
XIII	1000	7351	School Level	Technology related software (supply asset)

Program code 4900 – Gifted & Talented Programs

Category	Function	Object	Cost Center	Description
	1000	1010	School Level	Teacher salary
	1000	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
	1000	2310	School Level	Teacher retirement
	1000	2510	School Level	Teacher tuition
	1000	1020	School Level	Ed Tech salary
	1000	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
	1000	2320	School Level	Ed Tech retirement
	1000	2520	School Level	Ed Tech tuition
	1000	1210	School Level	Tutor salary
	1000	2030	School Level	Tutor payroll benefits
	1000	2330	School Level	Tutor retirement
	1000	1230	School Level	Substitute salary
	1000	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
	1000	2330	School Level	Substitute retirement
	1000	1500	School Level	Regular Stipend
	1000	1510	School Level	Department Head Stipend
	1000	1560	School Level	Teacher Leader Stipend
	1000	2000	School Level	Stipend payroll withholding/benefits
	1000	3000	School Level	Purchased Professional Services
	1000	3300	School Level	Employee Training and Development
	1000	4000	School Level	Purchased Property Services
	1000	4320	School Level	Technology Related Repairs and Maintenance
	1000	4330	School Level	Software Related Repairs and Maintenance
	1000	4430	School Level	Lease/Lease Purchase of Technology Equipment
	1000	5000	School Level	Other Purchased Services
	1000	5340	School Level	Classroom ebooks
	1000	5350	School Level	Classroom internet subscriptions
	1000	5800	School Level	Employee travel, excluding Professional Development
	1000	6000	School Level	Other Supplies (not delineated below)
	1000	6100	School Level	Instructional Supplies
	1000	6400	School Level	Books
	1000	6500	School Level	Technology Related Supplies
	1000	7000	School Level	Property (fixed asset)
	1000	7001	School Level	Property (supply asset)
	1000	7340	School Level	Technology related hardware (fixed asset)
	1000	7341	School Level	Technology related hardware (supply asset)
	1000	7350	School Level	Technology related software (fixed asset)
	1000	7351	School Level	Technology related software (supply asset)

Student Services

Function 2110 – Student Attendance and Social Work Services

Category	Object	Cost Center	Description
XII	1040	School Level	Director salary
XII	2040	School Level	Director payroll benefits, excluding retirement/tuition
XII	2340	School Level	Director retirement
XII	2540	School Level	Director tuition reimbursement
XII	1010	School Level	Professional salary
XII	2010	School Level	Professional payroll benefits, excluding retirement/tuition
XII	2310	School Level	Professional retirement
XII	2510	School Level	Professional Tuition Reimbursement
XII	1020	School Level	Ed Tech salary
XII	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
XII	2320	School Level	Ed Tech retirement
XII	2520	School Level	Ed Tech tuition
XII	1180	School Level	Secretarial support salary
XII	2080	School Level	Secretarial support payroll benefits, excluding retirement/tuition
XII	2380	School Level	Secretarial support retirement
XII	2580	School Level	Secretarial support tuition reimbursement
XII	1510	School Level	Department Head Stipend
XII	2000	School Level	Stipend payroll withholding/benefits
XII	3000	School Level	Purchased Professional Services
XII	3300	School Level	Employee Training/Development
XII	4000	School Level	Purchased Property Services
XII	4320	School Level	Technology Related Repairs/Maintenance
XII	4330	School Level	Software Related Repairs/Maintenance
XII	4430	School Level	Computer Related Equipment Leases
XII	5000	School Level	Other Purchased Services
XII	5340	School Level	Online book subscription
XII	5350	School Level	Online software subscription
XII	5800	School Level	Employee Travel, excluding Professional Development
XII	5810	School Level	Employee Travel for Professional Development
XII	6000	School Level	Supplies
XII	6400	School Level	Books
XII	6500	School Level	Technology Related Supplies
XII	7000	School Level	Property (fixed asset)
XII	7001	School Level	Property (supply asset)
XII	7340	School Level	Technology Related Hardware (fixed asset)
XII	7341	School Level	Technology Related Hardware (supply asset)
XII	7350	School Level	Technology Related Software (fixed asset)
XII	7351	School Level	Technology Related Software (supply asset)

Program code 0000 – Overhead

Function 2120 – Student Guidance Services

Category	Object	Cost Center	Description
II	1040	School Level	Director salary
II	2040	School Level	Director payroll benefits, excluding retirement/tuition
II	2340	School Level	Director retirement
II	2540	School Level	Director tuition reimbursement
II	1010	School Level	Professional salary
II	2010	School Level	Professional payroll benefits, excluding retirement/tuition
II	2310	School Level	Professional retirement
II	2510	School Level	Professional Tuition Reimbursement
II	1020	School Level	Ed Tech salary
II	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
II	2320	School Level	Ed Tech retirement
II	2520	School Level	Ed Tech tuition
II	1180	School Level	Secretarial support salary
II	2080	School Level	Secretarial support payroll benefits, excluding retirement/tuition
II	2380	School Level	Secretarial support retirement
II	2580	School Level	Secretarial support tuition reimbursement
II	1510	School Level	Department Head Stipend
II	2000	School Level	Stipend payroll withholding/benefits
II	3000	School Level	Purchased Professional Services
II	3300	School Level	Employee Training/Development
II	4000	School Level	Purchased Property Services
II	4320	School Level	Technology Related Repairs/Maintenance
II	4330	School Level	Software Related Repairs/Maintenance
II	4430	School Level	Computer Related Equipment Leases
II	5000	School Level	Other Purchased Services
II	5340	School Level	Online book subscription
II	5350	School Level	Online software subscription
II	5800	School Level	Employee Travel, excluding Professional Development
II	5810	School Level	Employee Travel for Professional Development
II	6000	School Level	Supplies
II	6400	School Level	Books
II	6500	School Level	Technology Related Supplies
II	7000	School Level	Property (fixed asset)
II	7001	School Level	Property (supply asset)
II	7340	School Level	Technology Related Hardware (fixed asset)
II	7341	School Level	Technology Related Hardware (supply asset)
II	7350	School Level	Technology Related Software (fixed asset)
II	7351	School Level	Technology Related Software (supply asset)

Program code 0000 – Overhead

Function code 2130 – Student Health Services

Category	Object	Cost Center	Description
VI	1040	School Level	Director salary
VI	2040	School Level	Director payroll benefits, excluding retirement/tuition
VI	2340	School Level	Director retirement
VI	2540	School Level	Director tuition reimbursement
VI	1010	School Level	Professional salary
VI	2010	School Level	Professional payroll benefits, excluding retirement/tuition
VI	2310	School Level	Professional retirement
VI	2510	School Level	Professional Tuition Reimbursement
VI	1020	School Level	Ed Tech salary
VI	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
VI	2320	School Level	Ed Tech retirement
VI	2520	School Level	Ed Tech tuition
VI	1180	School Level	Secretarial support salary
VI	2080	School Level	Secretarial support payroll benefits, excluding retirement/tuition
VI	2380	School Level	Secretarial support retirement
VI	2580	School Level	Secretarial support tuition reimbursement
VI	1510	School Level	Department Head Stipend
VI	2000	School Level	Stipend payroll withholding/benefits
VI	3000	School Level	Purchased Professional Services
VI	3300	School Level	Employee Training/Development
VI	4000	School Level	Purchased Property Services
VI	4320	School Level	Technology Related Repairs/Maintenance
VI	4330	School Level	Software Related Repairs/Maintenance
VI	4430	School Level	Computer Related Equipment Leases
VI	5000	School Level	Other Purchased Services
VI	5340	School Level	Online book subscription
VI	5350	School Level	Online software subscription
VI	5800	School Level	Employee Travel, excluding Professional Development
VI	5810	School Level	Employee Travel for Professional Development
VI	6000	School Level	Supplies
VI	6400	School Level	Books
VI	6500	School Level	Technology Related Supplies
VI	7000	School Level	Property (fixed asset)
VI	7001	School Level	Property (supply asset)
VI	7340	School Level	Technology Related Hardware (fixed asset)
VI	7341	School Level	Technology Related Hardware (supply asset)
VI	7350	School Level	Technology Related Software (fixed asset)
VI	7351	School Level	Technology Related Software (supply asset)

Program 1000 - Instruction

Function 2190 – Other Student Services (504 services)

Category	Object	Cost Center	Description
	3000	School Level	Purchased Professional Services
	3300	School Level	Employee Training/Development
	5000	School Level	Other Purchased Services
	5800	School Level	Employee Travel, excluding Professional Development
	5810	School Level	Employee Travel for Professional Development
	6000	School Level	Supplies
	6400	School Level	Books
	6500	School Level	Technology Related Supplies
	7000	School Level	Property, to include equipment (fixed asset)
	7001	School Level	Property, to include equipment (supply asset)

Program 1000 – Instruction

Function 2199 – Early Intervention Programs

Category	Object	Cost Center	Description
	1010	School Level	Teacher salary
	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
	2310	School Level	Teacher retirement
	2510	School Level	Teacher tuition
	1020	School Level	Ed Tech salary
	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
	2320	School Level	Ed Tech retirement
	2520	School Level	Ed Tech tuition
	3000	School Level	Purchased Professional Services
	3300	School Level	Employee Training/Development
	5000	School Level	Other Purchased Services
	5800	School Level	Employee Travel, excluding Professional Development
	5810	School Level	Employee Travel for Professional Development
	6000	School Level	Supplies
	6400	School Level	Books
	6500	School Level	Technology Related Supplies
	7000	School Level	Property, to include equipment (fixed asset)
	7001	School Level	Property, to include equipment (supply asset)

Program 0000 - Overhead

Function 2230 – Instructional Related Technology

Category	Object	Cost Center	Description
XI	1010	School level	Technology Integration Teacher Salary
XI	2010	School level	Technology Integration payroll benefits, excluding retirement and tuition
XI	2310	School level	Technology Integration Teacher Retirement
XI	2510	School level	Technology Integration Teacher Tuition Reimbursement
XI	1020	School level	Ed Tech salary
XI	2020	School level	Ed Tech payroll withholding/benefits, excluding retirement/tuition
XI	2320	School level	Ed Tech retirement
XI	2520	School level	Ed Tech tuition reimbursement
XI	1040	School level	Director salary
XI	2040	School level	Director payroll benefits, excluding tuition
XI	2540	School level	Director tuition reimbursement
XI	1180	School level	Tech Assistant salary
XI	2080	School level	Tech Assistant payroll benefits, excluding retirement/tuition
XI	2380	School level	Tech Assistant retirement
XI	2580	School level	Tech Assistant Tuition
XI	1500	School level	Stipend
XI	2000	School level	Stipend payroll withholding/benefits
XI	3000	School level	Purchased Professional/Technical Services
XI	3300	School level	Employee Training/Development
XI	4320	School level	Technology Related Repairs/Maintenance
XI	4330	School level	Software Related Repairs/Maintenance
XI	4430	School level	Computer Related Equipment Leases
XI	5340	School level	Online book subscription
XI	5350	School level	Online software subscription
XI	5800	School level	Employee Travel
XI	5810	School level	Employee Travel for Professional Development
XI	6000	School level	Supplies
XI	6400	School level	Books
XI	6500	School level	Technology Related Supplies (i.e. software)
XI	7340	School level	Technology Related Hardware (fixed asset)
XI	7341	School level	Technology Related Hardware (supply asset)
XI	7350	School level	Technology Related Software (fixed asset)
XI	7351	School level	Technology Related Software (supply asset)

Staff Support

Function code 2210 – Improvement of Instruction

Category	Object	Cost Center	Description
II	1040	School level	Curriculum Coordinator salary
II	2040	School level	Curriculum Coordinator payroll benefits, excluding retirement/tuition
II	2340	School level	Curriculum Coordinator retirement
II	2540	School level	Curriculum Coordinator tuition reimbursement
II	1180	School level	Secretary salary
II	2080	School level	Secretary payroll benefits, excluding retirement and professional development
II	2380	School level	Secretary retirement
II	2580	School level	Secretary tuition reimbursement
II	1500	School level	Stipends
II	2000	School level	Stipend payroll withholding/benefits
II	3000	School level	Purchased Professional Services
II	3300	School level	Employee Training/Development
	4000	School level	Purchased Property Services
	4320	School level	Technology Related Repairs/Maintenance
	4330	School level	Software Related Repairs/Maintenance
	4430	School level	Computer Related Equipment Leases
II	5000	School level	Other Purchased Services
	5340	School level	Online book subscription
	5350	School level	Online software subscription
II	5800	School level	Employee Travel, excluding Professional Development
II	5810	School level	Employee Travel for Professional Development
II	6000	School level	Supplies
II	6400	School level	Books
	6500	School level	Technology Related Supplies
	7000	School level	Property (fixed asset)
	7001	School level	Property (supply asset)
	7340	School level	Technology related hardware (fixed asset)
	7341	School level	Technology related hardware (supply asset)
	7350	School level	Technology related software (fixed asset)
	7351	School level	Technology related software (supply asset)

Function code 2213 – Instructional Staff Training

Category	Object	Cost Center	Description
II	1040	School Level	Director of Professional Development salary
II	2040	School Level	Director of Professional Development payroll benefits, excluding tuition
II	2540	School Level	Director tuition
II	1180	School Level	Secretary salary
II	2080	School Level	Secretary payroll benefits, excluding retirement/tuition
II	2380	School Level	Secretary retirement
II	2580	School Level	Secretary tuition
II	1230	School Level	Substitute salaries
II	2030	School Level	Substitute payroll withholding/benefits
II	1500	School Level	Stipends
II	2000	School Level	Stipend payroll withholding/benefits
II	2510	School Level	Tuition reimbursement - teachers
II	2520	School Level	Tuition reimbursement - Ed Techs
II	3000	School Level	Purchased Professional Services
II	3300	School Level	Employee Training/Development
II	5000	School Level	Other purchased services
II	5810	School Level	Employee Travel for Professional Development
II	6000	School Level	Supplies
II	8000	School Level	Miscellaneous

Program code 0000 - Overhead

Function code 2220 – Library Services

Category	Object	Cost Center	Description
	1010	School Level	Librarian salary
	2010	School Level	Librarian payroll benefits, excluding retirement/tuition
	2310	School Level	Librarian retirement
	2510	School Level	Librarian tuition reimbursement
	1020	School Level	Aide salary
	2020	School Level	Aide payroll benefits, excluding retirement/tuition
	2320	School Level	Aide retirement
	2520	School Level	Aide tuition reimbursement
	1510	School Level	Dept Head Stipend
	2000	School Level	Stipend payroll withholding/benefits
	3000	School Level	Purchased Professional Services
	3300	School Level	Employee Training/Development
	4000	School Level	Purchased Property Services
	4320	School Level	Technology Related Repairs/Maintenance
	4330	School Level	Software Related Repairs/Maintenance
	4430	School Level	Rental of Technology Equipment
	5000	School Level	Other Purchased Services
	5340	School Level	Online book subscription
	5350	School Level	Online software subscription
	5800	School Level	Employee Travel, excluding Professional Development
	5810	School Level	Employee Travel for Professional Development
	6000	School Level	Other Supplies (not delineated in 6000 range below)
	6400	School Level	Books
	6500	School Level	Technology Related Supplies
	7000	School Level	Property (fixed asset)
	7001	School Level	Property (supply asset)
	7340	School Level	Technology related hardware (fixed asset)
	7341	School Level	Technology related hardware (supply asset)
	7350	School Level	Technology related software (fixed asset)
	7351	School Level	Technology related software (supply asset)
	8000	School Level	Miscellaneous

Program code 0000 – Overhead

Function code 2240 – Student Assessment

Category	Object	Cost Center	Description
II	1040	School Level	Directory salary
II	2040	School Level	Director payroll benefits, excluding retirement/tuition
II	2340	School Level	Director retirement
II	2540	School Level	Director tuition reimbursement
II	1180	School Level	Secretary salary
II	2080	School Level	Secretary payroll benefits, excluding retirement/tuition
II	2380	School Level	Secretary retirement
II	2580	School Level	Secretary tuition reimbursement
II	1200	School Level	Substitute salary
II	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
II	2330	School Level	Substitute retirement
II	1500	School Level	Stipends
II	2000	School Level	Stipend payroll withholding/benefits
II	3000	School Level	Purchased Professional Services
II	3310	School Level	Employee Training on Assessment Systems
II	4000	School Level	Purchased Property Services
II	4320	School Level	Technology Related Repairs/Maintenance
II	4330	School Level	Software Related Repairs/Maintenance
II	4430	School Level	Computer Related Equipment Leases
II	5000	School Level	Other Purchased Services
II	5340	School Level	Online book subscription
II	5350	School Level	Online software subscription
II	5800	School Level	Employee Travel, excluding Professional Development
II	5810	School Level	Employee Travel for Professional Development
II	6000	School Level	Supplies
II	6400	School Level	Books
II	6500	School Level	Technology Related Supplies
II	7340	School Level	Technology related hardware (fixed asset)
II	7341	School Level	Technology related hardware (supply asset)
II	7350	School Level	Technology related software (fixed asset)
II	7351	School Level	Technology related software (supply asset)

Program code 0000 – Overhead

Function code 2290 – Other Support Services

Category	Object	Cost Center	Description
	1010	School Level	Teacher salary
	2010	School Level	Teacher payroll benefits, excluding retirement/tuition
	2310	School Level	Teacher retirement
	2510	School Level	Teacher tuition
	1020	School Level	Ed Tech salary
	2020	School Level	Ed Tech payroll benefits, excluding retirement/tuition
	2320	School Level	Ed Tech retirement
	2520	School Level	Ed Tech tuition
	1210	School Level	Tutor salary
	2030	School Level	Tutor payroll benefits
	2330	School Level	Tutor retirement
	1230	School Level	Substitute salary
	2030	School Level	Substitute payroll benefits, excluding retirement/tuition
	2330	School Level	Substitute retirement
	1500	School Level	Regular Stipend
	1510	School Level	Department Head Stipend
	1560	School Level	Teacher Leader Stipend
	2000	School Level	Stipend payroll withholding/benefits
	3000	School Level	Purchased Professional Services
	3300	School Level	Employee Training and Development
	4000	School Level	Purchased Property Services
	4320	School Level	Technology Related Repairs and Maintenance
	4330	School Level	Software Related Repairs and Maintenance
	4430	School Level	Lease/Lease Purchase of Technology Equipment
	5000	School Level	Other Purchased Services
	5340	School Level	Classroom ebooks
	5350	School Level	Classroom internet subscriptions
	5800	School Level	Employee travel, excluding Professional Development
	6000	School Level	Other Supplies (not delineated below)
	6100	School Level	Instructional Supplies
	6400	School Level	Books
	6500	School Level	Technology Related Supplies
	7000	School Level	Property (fixed asset)
	7001	School Level	Property (supply asset)
	7340	School Level	Technology related hardware (fixed asset)

School Administration

Function code 2400 – School Administration

Function code 2410 – Office of the Principal

Function code 2490 – Other School Administration (graduation and accreditation costs)

Category	Object	Cost Center	Description
	1040	010-190	School principal salary
	2040	010-190	School principal payroll benefits excluding retirement/tuition
	2340	010-190	School principal retirement
	2540	010-190	School principal tuition reimbursement
	1180	010-190	Secretary's salary
	2080	010-190	Secretary's payroll benefits excluding retirement/tuition
	2580	010-190	Secretary's tuition reimbursement
	1500	010-190	Stipend Paid (i.e. Truant Officer)
	1510	010-190	Department Head Stipends
	1560	010-190	Teacher Leader Stipend
	2000	010-190	Stipend payroll withholding/benefits
	3000	010-190	Purchased Professional Services
	3300	010-190	Employee Training/Development
	4000	010-190	Purchased Property Services
XI	4320	010-190	Technology Related Repairs/Maintenance (Hardware)
XI	4330	010-190	Software Related Repairs/Maintenance
	4430	010-190	Computer Related Equipment Leases
	5000	010-190	Other Purchased Services
VI	5320	010-190	Telephones for school buildings
	5800	010-190	Employee Travel, excluding Professional Development
	5810	010-190	Employee Travel for Professional Development
	6000	010-190	Other Supplies (not delineated in 6000 range below)
XI	6500	010-190	Technology Related Supplies
	7000	010-190	Property (fixed asset)
	7001	010-190	Property (supply asset)
XI	7340	010-190	Technology related hardware (fixed asset)
XI	7341	010-190	Technology related hardware (supply asset)
XI	7350	010-190	Technology related software (fixed asset)
XI	7351	010-190	Technology related software (supply asset)

Central Services

Program code 0000 – Overhead

Function code 2540 – Planning, Research, Development, and Evaluation Services

Category	Object	Cost Center	Description
VI	1180	900	Business staff salary
VI	2080	900	Business staff benefits, excluding retirement/tuition
VI	2380	900	Business staff retirement
VI	2580	900	Business staff tuition reimbursement
VI	1200	900	Temporary Office Staff Salary
VI	2030	900	Temporary Office Staff Benefits
VI	1500	900	Stipend (use for Affirmative Action Officer)
VI	2000	900	Stipend benefits, excluding retirement
VI	2300	900	Stipend retirement
VI	3000	900	Purchased Professional Services
VI	3300	900	Employee Training/Development
VI	3410	900	Assessment for Administration
VI	4000	900	Purchased Property Services
VI	4320	900	Technology Related Repairs and Maintenance
VI	4330	900	Software Related Repairs and Maintenance
VI	4430	900	Rental of Technology Equipment
VI	5000	900	Other Purchased Services
VI	5320	900	Other Purchased Services - Cell Phones
VI	5800	900	Employee Travel, not including Professional Development
VI	5810	900	Employee Travel for Professional Development
VI	6000	900	Supplies
VI	6400	900	Books
VI	6500	900	Technology Related Supplies
VI	7000	900	Property (to include equipment; fixed asset)
VI	7001	900	Property (to include equipment; supply asset)
VI	7340	900	Technology related hardware (capitalized)
VI	7350	900	Technology related software (capitalized)
VI	8000	900	Miscellaneous

Program code 0000 – Overhead

Function code 2560 – Public Information Services

Category	Object	Cost Center	Description
	1180	900	Business staff salary
	2080	900	Business staff benefits, excluding retirement/tuition
	2380	900	Business staff retirement
	2580	900	Business staff tuition reimbursement
	1200	900	Temporary Office Staff Salary
	2030	900	Temporary Office Staff Benefits
	1500	900	Stipend (use for Affirmative Action Officer)
	2000	900	Stipend benefits, excluding retirement
	2300	900	Stipend retirement
	3000	900	Purchased Professional Services
	3300	900	Employee Training/Development
	3410	900	Assessment for Administration
	4000	900	Purchased Property Services
	4320	900	Technology Related Repairs and Maintenance
	4330	900	Software Related Repairs and Maintenance
	4430	900	Rental of Technology Equipment
	5000	900	Other Purchased Services
	5320	900	Other Purchased Services - Cell Phones
	5800	900	Employee Travel, not including Professional Development
	5810	900	Employee Travel for Professional Development
	6000	900	Supplies
	6400	900	Books
	6500	900	Technology Related Supplies
	7000	900	Property (to include equipment; fixed asset)
	7001	900	Property (to include equipment; supply asset)
	7340	900	Technology related hardware (capitalized)
	7350	900	Technology related software (capitalized)
	8000	900	Miscellaneous

Program code 0000 – Overhead

Function code 2570 – Personnel Services

Category	Object	Cost Center	Description
	1180	900	Business staff salary
	2080	900	Business staff benefits, excluding retirement/tuition
	2380	900	Business staff retirement
	2580	900	Business staff tuition reimbursement
	1200	900	Temporary Office Staff Salary
	2030	900	Temporary Office Staff Benefits
	1500	900	Stipend (use for Affirmative Action Officer)
	2000	900	Stipend benefits, excluding retirement
	2300	900	Stipend retirement
	3000	900	Purchased Professional Services
	3300	900	Employee Training/Development
	3410	900	Assessment for Administration
	4000	900	Purchased Property Services
	4320	900	Technology Related Repairs and Maintenance
	4330	900	Software Related Repairs and Maintenance
	4430	900	Rental of Technology Equipment
	5000	900	Other Purchased Services
	5320	900	Other Purchased Services - Cell Phones
	5800	900	Employee Travel, not including Professional Development
	5810	900	Employee Travel for Professional Development
	6000	900	Supplies
	6400	900	Books
	6500	900	Technology Related Supplies
	7000	900	Property (to include equipment; fixed asset)
	7001	900	Property (to include equipment; supply asset)
	7340	900	Technology related hardware (capitalized)
	7350	900	Technology related software (capitalized)
	8000	900	Miscellaneous

Program code 0000 – Overhead

Function code 2580 – Administrative Technology Services

Category	Object	Cost Center	Description
	1180	900	Business staff salary
	2080	900	Business staff benefits, excluding retirement/tuition
	2380	900	Business staff retirement
	2580	900	Business staff tuition reimbursement
	1200	900	Temporary Office Staff Salary
	2030	900	Temporary Office Staff Benefits
	1500	900	Stipend (use for Affirmative Action Officer)
	2000	900	Stipend benefits, excluding retirement
	2300	900	Stipend retirement
	3000	900	Purchased Professional Services
	3300	900	Employee Training/Development
	3410	900	Assessment for Administration
	4000	900	Purchased Property Services
	4320	900	Technology Related Repairs and Maintenance
	4330	900	Software Related Repairs and Maintenance
	4430	900	Rental of Technology Equipment
	5000	900	Other Purchased Services
	5320	900	Other Purchased Services - Cell Phones
	5800	900	Employee Travel, not including Professional Development
	5810	900	Employee Travel for Professional Development
	6000	900	Supplies
	6400	900	Books
	6500	900	Technology Related Supplies
	7000	900	Property (to include equipment; fixed asset)
	7001	900	Property (to include equipment; supply asset)
	7340	900	Technology related hardware (capitalized)
	7350	900	Technology related software (capitalized)
	8000	900	Miscellaneous

Facilities Maintenance

Program code 0000 – Overhead

Function code 2600 – Operation Maintenance & Plant

Category	Object	Cost Center	Description
	1180	School level	Regular salaries (include Director, maintenance staff and clerical)
	2080	School level	Regular benefits
	1200	School level	Temporary Maintenance Staff salary
	2030	School level	Temporary Maintenance Staff benefits
	3000	School level	Purchased Professional/Technical Services
	3300	School level	Employee training and development
	3400	School level	Contracted services
XIV	4000	School level	Purchased Property Services
XIV	4300	School level	Purchased Repair/Maintenance Services (do not include technology items)
XIV	4410	School level	DOE approved classroom lease
XIV	4411	School level	DOE approved classroom lease purchase
XIV	4450	School level	Classroom lease - unapproved
XIV	4451	School level	Classroom lease purchase - unapproved
XIV	5000	School level	Other Purchased Services
	5800	School level	Employee travel, excluding Professional Development
	5810	School level	Employee travel for Professional Development
	6000	School level	Other Supplies (not delineated in 6000 range below)
XIV	6200	School level	Energy
	6260	School level	Maintenance Vehicle Fuel
XIV	7000	School level	Property (fixed asset)
XIV	7001	School level	Property (supply asset)
XIV	7300	School level	Equipment (fixed asset)
XIV	7301	School level	Equipment (supply asset)
	7340	School level	Technology Related Hardware (fixed asset)
	7341	School level	Technology Related Hardware (supply asset)
	7350	School level	Technology Related Software (fixed asset)
	7351	School level	Technology Related Software (supply asset)

Program code 0000 – Overhead

Function code 2610 – Care and Operation of Buildings

Category	Object	Cost Center	Description
IX	1180	School level	Regular salaries (include Director, maintenance staff and clerical)
IX	2080	School level	Regular benefits
IX	1200	School level	Temporary Maintenance Staff salary
IX	2030	School level	Temporary Maintenance Staff benefits
IX	3000	School level	Purchased Professional/Technical Services
IX	3300	School level	Employee training and development
IX	3400	School level	Contracted services
IX	4000	School level	Purchased Property Services
IX	4300	School level	Purchased Repair/Maintenance Services (do not include technology items)
IX	5000	School level	Other Purchased Services
IX	5800	School level	Employee travel, excluding Professional Development
IX	5810	School level	Employee travel for Professional Development
IX	6000	School level	Other Supplies (not delineated in 6000 range below)
IX	6200	School level	Energy
IX	6260	School level	Maintenance Vehicle Fuel
IX	7000	School level	Property (fixed asset)
IX	7001	School level	Property (supply asset)
IX	7300	School level	Equipment (fixed asset)
IX	7301	School level	Equipment (supply asset)
IX	7340	School level	Technology Related Hardware (fixed asset)
IX	7341	School level	Technology Related Hardware (supply asset)
IX	7350	School level	Technology Related Software (fixed asset)
IX	7351	School level	Technology Related Software (supply asset)

Program code 0000 - Overhead

Function code 2620 – Maintenance of Buildings

Category	Object	Cost Center	Description
XIV	1180	School level	Regular salaries (include Director, maintenance staff and clerical)
XIV	2080	School level	Regular benefits
XIV	1200	School level	Temporary Maintenance Staff salary
XIV	2030	School level	Temporary Maintenance Staff benefits
XIV	3000	School level	Purchased Professional/Technical Services
XIV	3300	School level	Employee training and development
XIV	3400	School level	Contracted services
XIV	4000	School level	Purchased Property Services
XIV	4300	School level	Purchased Repair/Maintenance Services (do not include technology items)
	5000	School level	Other Purchased Services
	5800	School level	Employee travel, excluding Professional Development
	5810	School level	Employee travel for Professional Development
	6000	School level	Other Supplies (not delineated in 6000 range below)
	6200	School level	Energy
	6260	School level	Maintenance Vehicle Fuel
	7000	School level	Property (fixed asset)
	7001	School level	Property (supply asset)
	7300	School level	Equipment (fixed asset)
	7301	School level	Equipment (supply asset)
	7340	School level	Technology Related Hardware (fixed asset)
	7341	School level	Technology Related Hardware (supply asset)
	7350	School level	Technology Related Software (fixed asset)
	7351	School level	Technology Related Software (supply asset)

Program code 0000 – Overhead

Function code 2660 – Security

Category	Object	Cost Center	Description
VI	1180	School level	Regular salaries (include Director, maintenance staff and clerical)
VI	2080	School level	Regular benefits
VI	1200	School level	Temporary Maintenance Staff salary
VI	2030	School level	Temporary Maintenance Staff benefits
VI	3000	School level	Purchased Professional/Technical Services
VI	3300	School level	Employee training and development
VI	3400	School level	Contracted services
VI	4000	School level	Purchased Property Services
VI	4300	School level	Purchased Repair/Maintenance Services (do not include technology items)
VI	5000	School level	Other Purchased Services
VI	5800	School level	Employee travel, excluding Professional Development
VI	5810	School level	Employee travel for Professional Development
VI	6000	School level	Other Supplies (not delineated in 6000 range below)
VI	6200	School level	Energy
VI	6260	School level	Maintenance Vehicle Fuel
VI	7000	School level	Property (fixed asset)
VI	7001	School level	Property (supply asset)
VI	7300	School level	Equipment (fixed asset)
VI	7301	School level	Equipment (supply asset)
VI	7340	School level	Technology Related Hardware (fixed asset)
VI	7341	School level	Technology Related Hardware (supply asset)
VI	7350	School level	Technology Related Software (fixed asset)
VI	7351	School level	Technology Related Software (supply asset)

Program code 0000 – Overhead

Function code 2670 – Safety

Category	Object	Cost Center	Description
	1180	School level	Regular salaries (include Director, maintenance staff and clerical)
	2080	School level	Regular benefits
	1200	School level	Temporary Maintenance Staff salary
	2030	School level	Temporary Maintenance Staff benefits
	3000	School level	Purchased Professional/Technical Services
	3300	School level	Employee training and development
	3400	School level	Contracted services
	4000	School level	Purchased Property Services
	4300	School level	Purchased Repair/Maintenance Services (do not include technology items)
	5000	School level	Other Purchased Services
	5800	School level	Employee travel, excluding Professional Development
	5810	School level	Employee travel for Professional Development
	6000	School level	Other Supplies (not delineated in 6000 range below)
	6200	School level	Energy
	6260	School level	Maintenance Vehicle Fuel
	7000	School level	Property (fixed asset)
	7001	School level	Property (supply asset)
	7300	School level	Equipment (fixed asset)
	7301	School level	Equipment (supply asset)
	7340	School level	Technology Related Hardware (fixed asset)
	7341	School level	Technology Related Hardware (supply asset)
	7350	School level	Technology Related Software (fixed asset)
	7351	School level	Technology Related Software (supply asset)

Program code 0000 – Overhead

Function code 2680 – Capital Enhancement and Improvement

Category	Object	Cost Center	Description
	1180	School level	Regular salaries (include Director, maintenance staff and clerical)
	2080	School level	Regular benefits
	1200	School level	Temporary Maintenance Staff salary
	2030	School level	Temporary Maintenance Staff benefits
	3000	School level	Purchased Professional/Technical Services
	3300	School level	Employee training and development
	3400	School level	Contracted services
	4000	School level	Purchased Property Services
	4300	School level	Purchased Repair/Maintenance Services (do not include technology items)
	5000	School level	Other Purchased Services
	5800	School level	Employee travel, excluding Professional Development
	5810	School level	Employee travel for Professional Development
	6000	School level	Other Supplies (not delineated in 6000 range below)
	6200	School level	Energy
	6260	School level	Maintenance Vehicle Fuel
	7000	School level	Property (fixed asset)
	7001	School level	Property (supply asset)
	7300	School level	Equipment (fixed asset)
	7301	School level	Equipment (supply asset)
	7340	School level	Technology Related Hardware (fixed asset)
	7341	School level	Technology Related Hardware (supply asset)
	7350	School level	Technology Related Software (fixed asset)
	7351	School level	Technology Related Software (supply asset)

Program code 0000 – Overhead

Function code 2690 – Capital Renewal and Renovation

Category	Object	Cost Center	Description
	1180	School level	Regular salaries (include Director, maintenance staff and clerical)
	2080	School level	Regular benefits
	1200	School level	Temporary Maintenance Staff salary
	2030	School level	Temporary Maintenance Staff benefits
	3000	School level	Purchased Professional/Technical Services
	3300	School level	Employee training and development
	3400	School level	Contracted services
	4000	School level	Purchased Property Services
	4300	School level	Purchased Repair/Maintenance Services (do not include technology items)
	5000	School level	Other Purchased Services
	5800	School level	Employee travel, excluding Professional Development
	5810	School level	Employee travel for Professional Development
	6000	School level	Other Supplies (not delineated in 6000 range below)
	6200	School level	Energy
	6260	School level	Maintenance Vehicle Fuel
	7000	School level	Property (fixed asset)
	7001	School level	Property (supply asset)
	7300	School level	Equipment (fixed asset)
	7301	School level	Equipment (supply asset)
	7340	School level	Technology Related Hardware (fixed asset)
	7341	School level	Technology Related Hardware (supply asset)
	7350	School level	Technology Related Software (fixed asset)
	7351	School level	Technology Related Software (supply asset)

Transportation

Program code 0000 – Overhead

Function code 2700 – Transportation of students

Category	Object	Cost Center	Description
XIV	1020	900	Aides salary
XIV	2020	900	Aides payroll benefits excluding retirement/tuition
XIV	2320	900	Aides retirement
XIV	2520	900	Aides tuition reimbursement
XIV	1180	900	Regular salaries
XIV	2080	900	Regular payroll benefits
XIV	1200	900	Substitutes
XIV	2030	900	Substitutes payroll benefits
XIV	3000	900	Purchased Professional/Technical Services
XIV	3300	900	Employee training and development
XIV	3400	900	Contracted services
XIV	4000	900	Purchased Property Services
XIV	4300	900	Purchased Repair/Maintenance Services
XIV	4320	900	Technology Related Repairs/Maintenance
XIV	4330	900	Software Related Repairs/Maintenance
XIV	4440	900	Rental of Other Equipment (include office photocopier lease)
XIV	5000	900	Other Purchased Services
XIV	5100	900	Purchased Transportation Services
XIV	5110	900	Purchased Transportation Services from other SAU
XIV	5130	900	Room and Board in lieu of Transportation
XIV	5140	900	Purchased Transportation Services from private source
XIV	5320	900	Other Purchased Services - Cell Phones
XIV	5350	900	Online software subscriptions
XIV	5800	900	Employee travel costs, excluding Professional Development
XIV	5810	900	Employee travel costs for Professional Development
XIV	6000	900	Supplies
XIV	6260	900	Fleet Fuel
XIV	6500	900	Technology supplies
XIV	6700	900	Transportation supplies and parts
XIV	7000	900	Property (to include equipment; fixed asset)
XIV	7001	900	Property (to include equipment; supply asset)
XIV	7300	900	Equipment (fixed asset)
XIV	7301	900	Equipment (supply asset)
XIV	7340	900	Technology Related Hardware (fixed asset)
XIV	7341	900	Technology Related Hardware (supply asset)
XIV	7350	900	Technology Related Software (fixed asset)
XIV	7351	900	Technology Related Software (supply asset)
XIV	7360	900	Cash bus purchase
XIV	7390	900	Other Equipment (fixed asset)
XIV	7391	900	Other Equipment (supply asset)
XIV	8000	900	Miscellaneous
XIV	8310	900	Principal cost bus loan/lease purchase agreement
XIV	8320	900	Interest cost - bus loan/lease purchase agreement

Program code 0000 – Overhead

Function code 2710 – Vehicle Operation

Category	Object	Cost Center	Description
XIV	1020	900	Aides salary
XIV	2020	900	Aides payroll benefits excluding retirement/tuition
XIV	2320	900	Aides retirement
XIV	2520	900	Aides tuition reimbursement
XIV	1180	900	Regular salaries
XIV	2080	900	Regular payroll benefits
XIV	1200	900	Substitutes
XIV	2030	900	Substitutes payroll benefits
XIV	3000	900	Purchased Professional/Technical Services
XIV	3300	900	Employee training and development
XIV	3400	900	Contracted services
XIV	4000	900	Purchased Property Services
XIV	4300	900	Purchased Repair/Maintenance Services
XIV	4320	900	Technology Related Repairs/Maintenance
XIV	4330	900	Software Related Repairs/Maintenance
XIV	4440	900	Rental of Other Equipment (include office photocopier lease)
XIV	5000	900	Other Purchased Services
XIV	5100	900	Purchased Transportation Services
XIV	5110	900	Purchased Transportation Services from other SAU
XIV	5130	900	Room and Board in lieu of Transportation
XIV	5140	900	Purchased Transportation Services from private source
XIV	5320	900	Other Purchased Services - Cell Phones
XIV	5350	900	Online software subscriptions
XIV	5800	900	Employee travel costs, excluding Professional Development
XIV	5810	900	Employee travel costs for Professional Development
XIV	6000	900	Supplies
XIV	6260	900	Fleet Fuel
XIV	6500	900	Technology supplies
XIV	6700	900	Transportation supplies and parts
XIV	7000	900	Property (to include equipment; fixed asset)
XIV	7001	900	Property (to include equipment; supply asset)
XIV	7300	900	Equipment (fixed asset)
XIV	7301	900	Equipment (supply asset)
XIV	7340	900	Technology Related Hardware (fixed asset)
XIV	7341	900	Technology Related Hardware (supply asset)
XIV	7350	900	Technology Related Software (fixed asset)
XIV	7351	900	Technology Related Software (supply asset)
XIV	7360	900	Cash bus purchase
XIV	7390	900	Other Equipment (fixed asset)
XIV	7391	900	Other Equipment (supply asset)
XIV	8000	900	Miscellaneous
XIV	8310	900	Principal cost bus loan/lease purchase agreement
XIV	8320	900	Interest cost - bus loan/lease purchase agreement

Program code 0000 – Overhead

Function 2720 – Monitoring Services

Category	Object	Cost Center	Description
XIV	1020	900	Aides salary
XIV	2020	900	Aides payroll benefits excluding retirement/tuition
XIV	2320	900	Aides retirement
XIV	2520	900	Aides tuition reimbursement
XIV	1180	900	Regular salaries
XIV	2080	900	Regular payroll benefits
XIV	1200	900	Substitutes
XIV	2030	900	Substitutes payroll benefits
XIV	3000	900	Purchased Professional/Technical Services
XIV	3300	900	Employee training and development
XIV	3400	900	Contracted services
XIV	4000	900	Purchased Property Services
XIV	4300	900	Purchased Repair/Maintenance Services
XIV	4320	900	Technology Related Repairs/Maintenance
XIV	4330	900	Software Related Repairs/Maintenance
XIV	4440	900	Rental of Other Equipment (include office photocopier lease)
XIV	5000	900	Other Purchased Services
XIV	5100	900	Purchased Transportation Services
XIV	5110	900	Purchased Transportation Services from other SAU
XIV	5130	900	Room and Board in lieu of Transportation
XIV	5140	900	Purchased Transportation Services from private source
XIV	5320	900	Other Purchased Services - Cell Phones
XIV	5350	900	Online software subscriptions
XIV	5800	900	Employee travel costs, excluding Professional Development
XIV	5810	900	Employee travel costs for Professional Development
XIV	6000	900	Supplies
XIV	6260	900	Fleet Fuel
XIV	6500	900	Technology supplies
XIV	6700	900	Transportation supplies and parts
XIV	7000	900	Property (to include equipment; fixed asset)
XIV	7001	900	Property (to include equipment; supply asset)
XIV	7300	900	Equipment (fixed asset)
XIV	7301	900	Equipment (supply asset)
XIV	7340	900	Technology Related Hardware (fixed asset)
XIV	7341	900	Technology Related Hardware (supply asset)
XIV	7350	900	Technology Related Software (fixed asset)
XIV	7351	900	Technology Related Software (supply asset)
XIV	7360	900	Cash bus purchase
XIV	7390	900	Other Equipment (fixed asset)
XIV	7391	900	Other Equipment (supply asset)
XIV	8000	900	Miscellaneous
XIV	8310	900	Principal cost bus loan/lease purchase agreement
XIV	8320	900	Interest cost - bus loan/lease purchase agreement

Program code 0000 – Overhead

Function code 2730 – Vehicle Servicing and Maintenance

Category	Object	Cost Center	Description
XIV	1020	900	Aides salary
XIV	2020	900	Aides payroll benefits excluding retirement/tuition
XIV	2320	900	Aides retirement
XIV	2520	900	Aides tuition reimbursement
XIV	1180	900	Regular salaries
XIV	2080	900	Regular payroll benefits
XIV	1200	900	Substitutes
XIV	2030	900	Substitutes payroll benefits
XIV	3000	900	Purchased Professional/Technical Services
XIV	3300	900	Employee training and development
XIV	3400	900	Contracted services
XIV	4000	900	Purchased Property Services
XIV	4300	900	Purchased Repair/Maintenance Services
XIV	4320	900	Technology Related Repairs/Maintenance
XIV	4330	900	Software Related Repairs/Maintenance
XIV	4440	900	Rental of Other Equipment (include office photocopier lease)
XIV	5000	900	Other Purchased Services
XIV	5100	900	Purchased Transportation Services
XIV	5110	900	Purchased Transportation Services from other SAU
XIV	5130	900	Room and Board in lieu of Transportation
XIV	5140	900	Purchased Transportation Services from private source
XIV	5320	900	Other Purchased Services - Cell Phones
XIV	5350	900	Online software subscriptions
XIV	5800	900	Employee travel costs, excluding Professional Development
XIV	5810	900	Employee travel costs for Professional Development
XIV	6000	900	Supplies
XIV	6260	900	Fleet Fuel
XIV	6500	900	Technology supplies
XIV	6700	900	Transportation supplies and parts
XIV	7000	900	Property (to include equipment; fixed asset)
XIV	7001	900	Property (to include equipment; supply asset)
XIV	7300	900	Equipment (fixed asset)
XIV	7301	900	Equipment (supply asset)
XIV	7340	900	Technology Related Hardware (fixed asset)
XIV	7341	900	Technology Related Hardware (supply asset)
XIV	7350	900	Technology Related Software (fixed asset)
XIV	7351	900	Technology Related Software (supply asset)
XIV	7360	900	Cash bus purchase
XIV	7390	900	Other Equipment (fixed asset)
XIV	7391	900	Other Equipment (supply asset)
XIV	8000	900	Miscellaneous
XIV	8310	900	Principal cost bus loan/lease purchase agreement
XIV	8320	900	Interest cost - bus loan/lease purchase agreement

Program code 0000 – Overhead

Function code 2740 – Transportation of Special Needs Students – In-District Placements

Function code 2750 – Transportation of Special Needs Students – Out of District Placement

Category	Object	Cost Center	Description
III	1020	900	Aides salary
III	2020	900	Aides payroll benefits excluding retirement/tuition
III	2320	900	Aides retirement
III	2520	900	Aides tuition reimbursement
III	1180	900	Regular salaries
III	2080	900	Regular payroll benefits
III	1200	900	Substitutes
III	2030	900	Substitutes payroll benefits
III	3000	900	Purchased Professional/Technical Services
III	3300	900	Employee training and development
III	3400	900	Contracted services
III	4000	900	Purchased Property Services
III	4300	900	Purchased Repair/Maintenance Services
III	4320	900	Technology Related Repairs/Maintenance
III	4330	900	Software Related Repairs/Maintenance
III	4440	900	Rental of Other Equipment (include office photocopier lease)
III	5000	900	Other Purchased Services
III	5100	900	Purchased Transportation Services
III	5110	900	Purchased Transportation Services from other SAU
III	5130	900	Room and Board in lieu of Transportation
III	5140	900	Purchased Transportation Services from private source
III	5320	900	Other Purchased Services - Cell Phones
III	5350	900	Online software subscriptions
III	5800	900	Employee travel costs, excluding Professional Development
III	5810	900	Employee travel costs for Professional Development
III	6000	900	Supplies
III	6260	900	Fleet Fuel
III	6500	900	Technology supplies
III	6700	900	Transportation supplies and parts
III	7000	900	Property (to include equipment; fixed asset)
III	7001	900	Property (to include equipment; supply asset)
III	7300	900	Equipment (fixed asset)
III	7301	900	Equipment (supply asset)
III	7340	900	Technology Related Hardware (fixed asset)
III	7341	900	Technology Related Hardware (supply asset)
III	7350	900	Technology Related Software (fixed asset)
III	7351	900	Technology Related Software (supply asset)
III	7360	900	Cash bus purchase
III	7390	900	Other Equipment (fixed asset)
III	7391	900	Other Equipment (supply asset)
III	8000	900	Miscellaneous
III	8310	900	Principal cost bus loan/lease purchase agreement
III	8320	900	Interest cost - bus loan/lease purchase agreement

Program code 0000 – Overhead

Function code 2760 – Transportation of Career and Technical Education Students

Category	Object	Cost Center	Description
XIV	1020	900	Aides salary
XIV	2020	900	Aides payroll benefits excluding retirement/tuition
XIV	2320	900	Aides retirement
XIV	2520	900	Aides tuition reimbursement
XIV	1180	900	Regular salaries
XIV	2080	900	Regular payroll benefits
XIV	1200	900	Substitutes
XIV	2030	900	Substitutes payroll benefits
XIV	3000	900	Purchased Professional/Technical Services
XIV	3300	900	Employee training and development
XIV	3400	900	Contracted services
XIV	4000	900	Purchased Property Services
XIV	4300	900	Purchased Repair/Maintenance Services
XIV	4320	900	Technology Related Repairs/Maintenance
XIV	4330	900	Software Related Repairs/Maintenance
XIV	4440	900	Rental of Other Equipment (include office photocopier lease)
XIV	5000	900	Other Purchased Services
XIV	5100	900	Purchased Transportation Services
XIV	5110	900	Purchased Transportation Services from other SAU
XIV	5130	900	Room and Board in lieu of Transportation
XIV	5140	900	Purchased Transportation Services from private source
XIV	5320	900	Other Purchased Services - Cell Phones
XIV	5350	900	Online software subscriptions
XIV	5800	900	Employee travel costs, excluding Professional Development
XIV	5810	900	Employee travel costs for Professional Development
XIV	6000	900	Supplies
XIV	6260	900	Fleet Fuel
XIV	6500	900	Technology supplies
XIV	6700	900	Transportation supplies and parts
XIV	7000	900	Property (to include equipment; fixed asset)
XIV	7001	900	Property (to include equipment; supply asset)
XIV	7300	900	Equipment (fixed asset)
XIV	7301	900	Equipment (supply asset)
XIV	7340	900	Technology Related Hardware (fixed asset)
XIV	7341	900	Technology Related Hardware (supply asset)
XIV	7350	900	Technology Related Software (fixed asset)
XIV	7351	900	Technology Related Software (supply asset)
XIV	7360	900	Cash bus purchase
XIV	7390	900	Other Equipment (fixed asset)
XIV	7391	900	Other Equipment (supply asset)
XIV	8000	900	Miscellaneous
XIV	8310	900	Principal cost bus loan/lease purchase agreement
XIV	8320	900	Interest cost - bus loan/lease purchase agreement

Program code 0000 – Overhead

Function code 2770 – Out of District Transportation for Homeless Students

Category	Object	Cost Center	Description
	1020	900	Aides salary
	2020	900	Aides payroll benefits excluding retirement/tuition
	2320	900	Aides retirement
	2520	900	Aides tuition reimbursement
	1180	900	Regular salaries
	2080	900	Regular payroll benefits
	1200	900	Substitutes
	2030	900	Substitutes payroll benefits
	3000	900	Purchased Professional/Technical Services
	3300	900	Employee training and development
	3400	900	Contracted services
	4000	900	Purchased Property Services
	4300	900	Purchased Repair/Maintenance Services
	4320	900	Technology Related Repairs/Maintenance
	4330	900	Software Related Repairs/Maintenance
	4440	900	Rental of Other Equipment (include office photocopier lease)
	5000	900	Other Purchased Services
	5100	900	Purchased Transportation Services
	5110	900	Purchased Transportation Services from other SAU
	5130	900	Room and Board in lieu of Transportation
	5140	900	Purchased Transportation Services from private source
	5320	900	Other Purchased Services - Cell Phones
	5350	900	Online software subscriptions
	5800	900	Employee travel costs, excluding Professional Development
	5810	900	Employee travel costs for Professional Development
	6000	900	Supplies
	6260	900	Fleet Fuel
	6500	900	Technology supplies
	6700	900	Transportation supplies and parts
	7000	900	Property (to include equipment; fixed asset)
	7001	900	Property (to include equipment; supply asset)
	7300	900	Equipment (fixed asset)
	7301	900	Equipment (supply asset)
	7340	900	Technology Related Hardware (fixed asset)
	7341	900	Technology Related Hardware (supply asset)
	7350	900	Technology Related Software (fixed asset)
	7351	900	Technology Related Software (supply asset)
	7360	900	Cash bus purchase
	7390	900	Other Equipment (fixed asset)
	7391	900	Other Equipment (supply asset)
	8000	900	Miscellaneous
	8310	900	Principal cost bus loan/lease purchase agreement
	8320	900	Interest cost - bus loan/lease purchase agreement

Food Service

Function code 3100 – Food Service Operations

Function code 3110 – Summer Food Program

Function code 3120 – A la Carte Program

Function code 3130 – Breakfast Program

Function code 3140 – Lunch Program

Function code 3150 – Milk Program

Function code 3160 – After School Snack Program

Category	OBJECT	COST CENTER	DESCRIPTION
XIV	1180	900	Salaries
XIV	2080	900	Payroll withholding/benefits
XIV	3000	900	Contracted Services
XIV	6300	900	Food
XIV	6310	900	Non Food supplies
XIV	6500	900	Technology supplies
XIV	7300	900	Capital Equipment
XIV	7301	900	Supply Equipment
XIV	7340	900	Hardware
XIV	7350	900	Software

Community Services

Program code 8100 – Community Recreation
 Program code 8200 – Civic Services
 Program code 8300 – Public Library Services
 Program code 8400 – Custody and Child Care Services
 Program code 8500 – Welfare Activities
 Program code 8600 – Crossing Guide Activities
 Program code 8700 – Community Service – Transportation
 Program code 8800 – Other Private School Services
 Program code 8900 – Other Community Services

Category	Function	Object	Cost Center	Description
	0000	1180	900	Regular salaries
	0000	2080	900	Regular payroll benefits
	0000	1020	900	Ed Tech salary
	0000	2020	900	Ed Tech payroll benefits, excluding retirement/tuition
	0000	2320	900	Ed Tech retirement
	0000	2520	900	Ed Tech tuition
	0000	1200	900	Substitute salary
	0000	2030	900	Substitute payroll benefits
	0000	1500	900	Regular Stipend
	0000	2000	900	Stipend payroll benefits
	0000	3000	900	Purchased Professional Services
	0000	4000	900	Purchased Property Services
	0000	5000	900	Other Purchased Services
	0000	6000	900	Other Supplies
	0000	7000	900	Property, to include equipment (fixed asset)
	0000	7001	900	Property, to include equipment (supply asset)

McKinney-Vento Homeless Assistance Act

Program code 0000 - Overhead

Function	Object	Cost Center	Description
2110	1010	School Cost Center	Social Worker Salary
2110	2010	School Cost Center	Social Worker payroll withholding/benefits
2110	2310	School Cost Center	Social Worker retirement
2110	2510	School Cost Center	Social Worker tuition reimbursement
2130	1010	School Cost Center	Nurse salary
2130	2010	School Cost Center	Nurse payroll withholding/benefits
2130	2310	School Cost Center	Nurse retirement
2130	2510	School Cost Center	Nurse tuition reimbursement
2130	3000	School Cost Center	Purchased professional services
2130	6000	School Cost Center	Student hygiene supplies

Program code 1100 – Elementary Instruction

Program code 1121 – Preschool Instruction

Program code 1200 – Secondary Instruction

Function	Object	Cost Center	Description
1000	1230	School Cost Center	Tutor salary
1000	2030	School Cost Center	Tutor payroll withholding/benefits
1000	2330	School Cost Center	Tutor retirement
1000	3200	School Cost Center	Purchased instructional professional services
1000	3300	School Cost Center	Professional development for educators

Adult Education

Program code 6060 – Adult Transitions

Program code 6090 – Aspire and Work Ready

Program code 6300 – Workforce training and re-training

Program code 6500 – High School completion

Program code 6600 – Local literacy

Category	Function	Object	Cost Center	Description
I	1000	1010	409	Teacher salary
I	1000	2010	409	Teacher payroll withholding/benefits
I	1000	2310	409	Teacher retirement
I	1000	2510	409	Teacher tuition
I	1000	1020	409	Ed Tech salary
I	1000	2020	409	Ed Tech payroll withholding/benefits
I	1000	2320	409	Ed Tech retirement
I	1000	2520	409	Ed Tech tuition
I	1000	1230	409	Substitute salary
I	1000	2030	409	Substitute payroll withholding/benefits
I	1000	2330	409	Substitute retirement
I	1000	2530	409	Substitute tuition
I	1000	1500	409	Regular stipend
I	1000	2000	409	Stipend benefits
I	1000	3000	409	Purchased professional services
I	1000	3300	409	Employee training and development
I	1000	3430	409	Adult Education contracted services
I	1000	4000	409	Purchased property services
I	1000	4330	409	Technology related repairs and maintenance
I	1000	4430	409	Rental of technology equipment
I	1000	5000	409	Other purchased services
I	1000	5610	409	Tuition paid to other SAUs
I	1000	5800	409	Employee travel, excluding professional development
I	1000	5830	409	Employee travel to state meetings
I	1000	6100	409	Instructional supplies
I	1000	6400	409	Books
I	1000	6500	409	Technology related supplies
I	1000	7000	409	Property
I	1000	7340	409	Technology related hardware (fixed asset)
I	1000	7341	409	Technology related hardware (supply asset)
I	1000	7350	409	Technology related software (fixed asset)
I	1000	7351	409	Technology related software (supply asset)